Cottonwood Heights

City between the canyons

Finance

2013-14
MONTHLY
FINANCIAL REPORT

AS OF
November 30, 2013

December 17, 2013

Cottonwood Heights

The Honorable Mayor and Members of the City Council:

The monthly financial report for the 2013-2014 year, month ending November 30, 2013 is presented for your review and comment.

General Fund – Revenue

Real Property Taxes – Significant annual property tax collections will occur through the end of December, 2013.

Sales Tax Collections – Collections for the city occur two months behind the merchant's collection. Our collections are up ten percent year over year.

E911 Emergency Fees – The City continues to receive a part of the E911 revenues generated on telephones within the City boundaries.

Fee-In-Lieu of Property Taxes – Deferred calendar year 2013 revenues have been posted into fiscal 2014 along with any currently monthly revenues.

Franchise Taxes (Cable TV) – This revenue source reports and pays on a quarterly basis and this revenue continues to increase slightly year over year.

Transient Room Tax Collections – This tax collection is reported by entities on the same schedule as general sales tax reporting.

Licenses and Permits –Business Licensing' activity is on target. Building permits have started this year on target. Road Cuts revenues are billed monthly along with over the counter payments. Animal licensing collections are entering their sixth year.

Intergovernmental Revenues – Class C road funds are paid bi-monthly and are slightly behind last year. Liquor Funds are distributed once a year in December. Other Federal Grants (CDBG) are reimbursed to the City as expenses are submitted for funding.

Charges for Service – Zoning revenues are on target for the year. This is the first year of a change in billings for annual inspections of short term rentals as part of their annual business licensing.

Fines and Forfeitures – Primary revenues from tickets processed through Holladay Justice court are reconciled and collected quarterly.

Miscellaneous/Interest – The interest earnings on our PTIF account with the State Treasurer is split among General Fund and Capital Projects Fund and other designated fund balances. Total earnings in all funds in the PTIF for the fiscal year are $15,563 and are mostly credited to Capital Projects Fund balance.

General Fund – Expenditures

General Government – All department expenditures are within budgeted amounts. Some departments have large annual expenditures during the first period of the year.

Public Safety - The Public Safety department includes police, fire and ordinance enforcement. The police department is within budget year to date. The fire department is billed quarterly and reflects payments for services through December 31th. Ordinance Enforcement is within budget.

Highways & Public Improvements – Public Works expenditures are within budget. Impact Fee Programs include both Storm Water and Transportation fee projects. The Class C Road program budget is primarily for street lighting, water and the Salt Lake County Public Works roads contract.

Community and Economic Development – All department expenditures are within budget.

Debt Service - The City has a capital lease for leased public safety vehicles. Interest on this debt is accrued to the fiscal year in which it was earned. On June 30, 2014 additional interest for the current fiscal year will be added.

General Fund - Other Financing Sources and Uses

Unrestricted General Fund Balance Appropriated – This budgeted balance has been budgeted at $892,172 from fiscal year 2013 fund balance.

Appropriated Beg Balances – Class C Road funds' carried forward from the prior year is $68,799.

Impact Fees - Impact fee collections are collected with building permits. This includes both storm water and transportation impact fees. This revenue will be transferred to Capital Projects.

Transfers - Transfers to the Capital Projects fund are budgeted and primarily expended at year-end when available funds are known. The budgeted transfer to Capital Projects is now budgeted at $808,659.

General Fund – Fund Balance

Fund Balance - The Beginning Balance of Unrestricted and Unassigned funds for fiscal year 2014 is estimated to be $1,685,932. In addition, the Unrestricted Assigned General Fund Balance will be a 6.0 percent reserve to $899,412. Of the Unrestricted and Unassigned General Funds $892,172 has been appropriated. The balance of Unrestricted and Unassigned General Funds is estimated at $793,760.

Capital Projects – Revenue

Revenue - The City has received a large Utah legislative grant for Capital Projects. Interest calculations are based on the PTIF earnings rate at the State of Utah Treasurer's Pool account for the City.

Capital Projects - Expenditures

General Government –This budget includes $8,345,107 for projects and engineering. Various projects are itemized as line items in this report.

Capital Projects – Other Financing Sources / Uses

Transfers from General Fund – The budgeted transfer of $736,860 from the General Fund will be made when annual revenues and expenditures are known and available funds are known, as well as the Class C road fund balance of $68,799 and actual impact fee revenues.

Beginning Fund Balances – The current amount of $4,442.279 represents the prior year's ending fund balance. All prior budgeted capital projects funding that was unspent in fiscal year 2013 will be reviewed and re-appropriated though budget amendments in 2014 along with any additional unspent funds from completed projects. Restricted Storm Drain Impact Fee Funds are $9,169.

Employee Benefits Fund – an Internal Service Fund

The purpose of this fund is to pay as you go with regards to employee's accrued benefits. This report shows the total balance in the PTO liability account and any uses during the reporting period. The year-end calculated amount of the potential future liability for lump sum payouts has been funded. By doing so the City should never find itself with an unexpected or unfunded employee benefit liability. This was funded $65,054 in FY 2013 based on actual accrued employee PTO (Personal Time Off) and is budgeted to receive an additional $104,371 funding at year-end, but this annual amount may be reduced in the future when additional actual needs are reassessed. Current funded liability balance is $316,031.

Community Events & Activity Summary

This report is a compilation of various activities that are tracked to collect data by project or activity. The amounts shown are as of the date of the report.

Sincerely,

Steve Fawcett
Finance Director
Cottonwood Heights
"City between the Canyons"

COTTONWOOD HEIGHTS
11 - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL PERIOD ENDING October 31, 2013

DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	CURRENT MONTH ACTUAL	YTD ACTUAL	OUTSTANDING CURRENT YTD ENCUMBRANCE	BUDGET VARIANCE POS (NEG)	YTD ACTUAL % OF AMENDED BUDGET
REVENUES							
TAXES							
REAL PROPERTY TAXES	$ 6,620,048	$ 6,620,048	$ 2,291,427	$ 2,718,711	$ -	$ (3,901,337)	41%
GENERAL SALES AND USE TAXES	4,900,000	4,908,000	470,139	1,308,499	-	(3,599,501)	27%
E911 EMERGENCY TELEPHONE FEES	320,000	320,000	22,834	67,820	-	(252,180)	21%
FEE-IN-LIEU OF PROPERTY TAXES	395,000	395,000	36,095	334,719	-	(60,281)	85%
FRANCHISE TAXES - CABLE TV	295,000	295,000	77,282	77,282	-	(217,718)	26%
INNKEEPER TAX	20,000	20,000	2,014	4,658	-	(15,342)	23%
TOTAL TAXES	12,550,048	12,558,048	2,899,791	4,511,689	-	(8,046,359)	36%
LICENSES AND PERMITS							
BUSINESS LICENSES AND PERMITS	220,000	220,000	7,566	74,281	-	(145,720)	34%
BUILDINGS, STRUCTURES AND EQUIPMENT	319,500	319,500	11,476	143,552	-	(175,948)	45%
ROAD CUT FEES	30,000	30,000	1,850	7,025	-	(22,975)	23%
ANIMAL LICENSES	10,000	10,000	831	5,119	-	(4,881)	51%
TOTAL LICENSES AND PERMITS	579,500	579,500	21,723	229,976	-	(349,524)	40%
INTERGOVERNMENTAL REVENUE							
FEDERAL GRANTS	131,780	131,780	-	-	-	(131,780)	0%
CRIME VICTIM ASSISTANCE GRANT	22,275	22,275	-	5,900	-	(16,375)	26%
HOMELAND SECURITY GRANTS	-	6,520	-	3,333	-	(3,187)	0%
STATE CLICK IT TICKET	-	-	-	3,187	-	3,187	0%
JUV ALC ENF - EZ GRANT	-	-	-	868	-	868	0%
HIGHWAY SAFTEY DUI OT GRANT	-	-	5,821	5,821	-	5,821	0%
CLASS C ROADS	1,000,000	1,000,000	189,806	531,580	-	(468,420)	53%
LIQUOR FUND ALLOTMENT	43,500	43,500	-	-	-	(43,500)	0%
LOCAL GRANTS	-	6,263	2,750	9,013	-	2,750	0%
ULGT GRANT	-	-	-	37,789	-	37,789	0%
TOTAL INTERGOVERNMENTAL REVENUE	1,197,555	1,210,338	198,377	597,493	-	(612,846)	49%
CHARGES FOR SERVICE							
ZONING AND SUB-DIVISION FEES	60,000	60,000	500	59,856	-	(144)	100%
SALE OF MAPS AND PUBLICATIONS	-	-	-	15			
VARIOUS OTHER FEES	5,500	5,500	-	2,700	-	(2,800)	49%
TOTAL CHARGES FOR SERVICE	65,500	65,500	500	62,571	-	(2,944)	96%
FINES AND FORFEITURES							
COURTS FINES	530,000	530,000	-	125,509	-	(404,491)	24%
FORFEITURES	-	-	-	-	-	-	0%
TOTAL FINES AND FORFEITURES	530,000	530,000	-	125,509	-	(404,491)	24%
MISCELLANEOUS REVENUE							
INTEREST REVENUES	20,000	20,000	(2,441)	(2,819)	-	(22,819)	-14%
MISCELLANEOUS REVENUES	25,053	25,053	724	7,003	-	(18,050)	28%
POLICE RECORDS REVENUES	10,900	10,900	615	8,295		(2,605)	0%
EVENT REVENUES	-	15,939	-	17,448	-	1,509	0%
TOTAL MISCELLANEOUS REVENUE	55,953	71,892	(1,101)	29,927	-	(41,965)	42%
TOTAL REVENUES	$ 14,978,556	$ 15,015,278	$ 3,119,290	$ 5,557,165	$ -	$ (9,458,113)	37%

COTTONWOOD HEIGHTS
11 - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL PERIOD ENDING October 31, 2013

DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	CURRENT MONTH ACTUAL	YTD ACTUAL	OUTSTANDING CURRENT YTD ENCUMBRANCE	BUDGET VARIANCE POS (NEG)	YTD ACTUAL % OF AMENDED BUDGET
EXPEDITURES							
GENERAL GOVERNMENT							
LEGISLATIVE							
MAYOR & CITY COUNCIL	$ 647,305	$ 647,305	$ 82,318	$ 401,136	$ -	$ 246,169	62%
PLANNING COMMISSION	6,000	6,000	161	913	-	5,087	15%
LEGISLATIVE COMMITTEES & SPECIAL BODIES	127,500	175,611	2,534	98,908	-	76,703	56%
TOTAL LEGISLATIVE	780,805	828,916	85,013	500,956	-	327,960	60%
JUDICIAL							
COURTS & CITY PROSECUTOR & DEFENDER	370,000	370,000	98	72,134	-	297,866	19%
TOTAL JUDICIAL	370,000	370,000	98	72,134	-	297,866	19%
EXECUTIVE AND CENTRAL STAFF							
CITY MANAGER & GENERAL GOVERNMENT	660,899	660,899	56,634	308,473	-	352,426	47%
CITY MANAGER - EMERGENCY MANAGEMENT	30,600	36,863	95	1,542		35,322	4%
INFORMATION TECHNOLOGY	134,600	134,600	2,232	15,997	-	118,603	12%
TOTAL EXECUTIVE & CENTRAL STAFF	826,099	832,362	58,961	326,011	-	506,351	39%
ADMINISTRATIVE AGENCIES							
FINANCE	326,017	326,017	25,048	134,964	-	191,053	41%
ATTORNEY	229,182	229,182	21,359	67,338	-	161,844	29%
ADMINISTRATIVE SERVICES/RECORDER	420,770	420,770	23,414	133,650	-	287,120	32%
ELECTIONS	77,000	77,000	-	-	-	77,000	0%
TOTAL ADMINISTRATIVE AGENCIES	1,052,969	1,052,969	69,821	335,952	-	717,017	32%
TOTAL GENERAL GOVERNMENT	3,029,873	3,084,247	213,893	1,235,053	-	1,849,194	40%
PUBLIC SAFTEY							
POLICE	5,092,745	5,107,265	407,011	2,210,060	4,471	2,892,734	43%
FIRE	3,369,817	3,369,817	22,100	1,640,836	-	1,728,981	49%
ORDINANCE ENFORCEMENT	155,511	155,511	11,186	61,305	-	94,206	39%
TOTAL PUBLIC SAFTEY	8,618,073	8,632,593	440,297	3,912,202	4,471	4,715,920	45%
HIGHWAYS AND PUBLIC IMPROVEMENTS							
PUBLIC WORKS (NON-CLASS C)	1,100,767	1,255,907	66,808	295,983	1,940	957,984	24%
IMPACT FEE PROGRAM	-	-	-	-	-	-	0%
CLASS C ROAD PROGRAM	1,000,000	1,000,000	77,920	174,547	-	825,453	17%
TOTAL HIGHWAYS AND PUBLIC IMPROVEMENT	2,100,767	2,255,907	144,729	470,530	1,940	1,783,437	21%
COMMUNITY AND ECONOMIC DEVELOPMENT							
COMMUNITY AND ECONOMIC DEVELOPMENT	47,000	52,000	700	700	-	51,300	1%
PLANNING	420,920	425,920	41,711	193,813		232,107	46%
ENGINEERING	435,000	435,000	39,767	150,450	-	284,550	35%
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	902,920	912,920	82,179	344,962	-	567,958	38%

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COTTONWOOD HEIGHTS
11 - GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE FISCAL PERIOD ENDING October 31, 2013

DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	CURRENT MONTH ACTUAL	YTD ACTUAL	OUTSTANDING CURRENT YTD ENCUMBRANCE	BUDGET VARIANCE POS (NEG)	YTD ACTUAL % OF AMENDED BUDGET
DEBT SERVICE							
INTEREST AND PRINCIPAL	326,923	326,923	-	308,576	-	18,347	94%
TOTAL DEBT SERVICE	326,923	326,923	-	308,576	-	18,347	94%
TOTAL EXPENDITURES	$ 14,978,556	$ 15,212,590	$ 881,097	$ 6,271,323	$ 6,411	$ 8,934,856	41%
EXCESS (DEFIC) OF REVENUES OVER EXPENDITURES	$ -	$ (197,312)	$ 2,238,193	$ (714,158)	$ (6,411)	$ (523,257)	
OTHER FINANCING SOURCES							
UNRESTRICTED GENERAL FUND BEG BAL APPROPRIATED	850,000	892,172	-	850,000	-	(42,172)	95%
RESTRICTED CLASS C ROADS BEG BAL (estimated)	-	68,799	-	68,799	-	0	0%
IMPACT FEES - CURRENT YEAR COLLECTIONS	45,000	45,000	-	4,350	-	(40,650)	10%
TOTAL OTHER FINANCING SOURCES	895,000	1,005,971	-	923,149	-	(82,821)	92%
Subtotal Available Revenues & Sources	895,000	808,659	2,238,193	208,991	(6,411)	(606,078)	26%
TRANSFER TO CAPITAL IMPROVEMENT FUND - Class C Roads	-	68,799	-	-	-	(68,799)	0%
TRANSFER TO CAPITAL IMPROVEMENT FUND	895,000	739,860	-	-	-	(739,860)	0%
TOTAL OTHER FINANCING USES	895,000	808,659	-	-	-	(808,659)	0%
CURRENT CHANGE IN FUND BALANCE	0	-	2,238,193	208,991	(6,411)	202,580	
UNRESTRICTED GENERAL FUND BALANCE - unappropriated (est.)	-	-	-	-	-	-	0%
UNRESTRICTED ASSIGNED GENERAL FUND 6%	871,757	899,412		899,412	-	-	0%
FUND BALANCE - "EXPECTED"	$ 871,757	$ 899,412	$ 2,238,193	$ 1,108,403	$ (6,411)	$ 202,580	123%
Fund Balance Expected:							
Unrestricted Assigned General Fund 6 %	$ 871,757	$ 899,412		$ 899,412		-	100%
Unrestricted Unassigned General Fund (Current Estimate)	$ 0	$ 793,760	$ 2,238,193	$ 208,992	$ (6,411)	$ 202,580	

Cottonwood Heights
45 - Capital Projects Fund
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Fiscal Period Ending October 31, 2013

DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	CURRENT MONTH ACTUAL	YTD ACTUAL	OUTSTANDING CURRENT YTD ENCUMBRANCE	BUDGET VARIANCE POS (NEG)	YTD ACTUAL % OF AMENDED BUDGET
REVENUES							
STATE GOVERNMENT GRANTS	$ -	$ 3,050,000	-	3,050,000	$ -	$ -	0%
INTEREST REVENUES	35,000	35,000	5,370	12,978	-	(22,022)	37%
TOTAL REVENUES	35,000	3,085,000	5,370	3,062,978	-	(22,022)	99%
EXPEDITURES							
PAVEMENT MANAGEMENT	434,000	347,659	-	-	-	347,659	0%
ADA RAMPS	65,000	65,000	-	13,219	-	51,781	20%
INTERSECTION IMPROVEMENTS	-	50,000	2,554	4,559	-	45,441	0%
TRAFFIC CALMING	54,000	54,000	-	9,945	-	44,055	18%
STORM DRAIN IMPROVEMENTS	25,000	34,169	-	-	-	34,169	0%
CROSS GUTTER REPLACEMENT	42,000	42,000	-	-	-	42,000	0%
CITY POLICE STATION	-	-	-	-	-	-	0%
BIG COTTONWOOD CANYON TRAIL	196,000	196,000	-	240,270	-	(44,270)	123%
TRAFFIC SIGNAL UPGRADES	-	-	420	420	-	(420)	#DIV/0!
SIDEWALK REPLACEMENT	50,000	50,000	1,000	32,735	-	17,265	65%
CITY CENTER AND PARKS	1,781,767	1,661,630	-	4,931	-	1,656,699	0%
PUBLIC WORKS SITE	877,605	1,400,000	-	-	-	1,400,000	0%
SAFE ROUTES TO SCHOOLS	-	1,351,470	-	-	-	1,351,470	0%
7200 S SIDEWALK	-	5,000	-	-	-	5,000	0%
MOUNTVIEW PARK	-	-	-	7,713	-	(7,713)	-100%
CIP - SUSTAINABILITY PLAN	-	50,000	-	-	-	50,000	0%
HAZARD MITIGATION	-	75,000	-	13,132	-	61,868	-100%
2325 E TRAFFIC CALMING	-	-	-	-	-	-	#DIV/0!
1700 E RECONSTRUCTION	-	175,531	-	4,515	-	171,016	0%
UNION PK LANDSCAPE/ACMgmt	135,400	939,598	(466,760)	544,935	-	394,663	58%
BUTLER MIDDLE AUDITORIUM	500,000	500,000	-	-	-	500,000	0%
FT UNION PARK & RIDE	-	925,000	-	9,808	-	915,193	-100%
GOLDEN HILLS PARK	15,000	15,000	-	4,300	-	10,700	29%
TRAFFIC ADAPTIVE	139,050	139,050	660	7,030	-	132,020	5%
PIPPEN DR STORM DRAIN	184,000	184,000	-	-	-	184,000	0%
MISCELLANEOUS SMALL PROJECTS	85,000	85,000	-	-	-	85,000	0%
NEIGHBORHOOD ISSUES MISC	-	-	-	-	-	-	0%
TOTAL EXPENDITURES	4,583,822	8,345,107	(462,126)	897,511	-	7,447,596	11%
OTHER FINANCING SOURCES (USES)							
TRANSFERS FROM GENERAL FUND	895,000	739,860	-	-	-	739,860	0%
TRANSFERS FROM GENERAL FUND - Class C	-	68,799	-	-		68,799	0%
RESTRICTED STORM DRAIN IMPACT FUND	-	9,169	-	9,169		0	0%
UNRESTRICTED ASSIGNED CIP FUND - appropriated (estimate)	3,653,822	4,442,279	-	4,442,279	-	0	100%
TOTAL OTHER FINANCING SOURCES	4,548,822	5,260,107	-	4,451,448	-	808,659	85%
Fund Balance Expected:							
Unrestricted Assigned CIP Fund Bal (carried forward projects)	$ -	$ -	467,496	6,616,915	$ -	$ 6,616,915	0%

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Cottonwood Heights
65-Employee Benefits Fund (an Internal Service Fund)
Statement of Revenues, Expenditures October 31, 2013

DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	CURRENT MONTH ACTUAL	YTD ACTUAL	OUTSTANDING CURRENT YTD ENCUMBRANCE	BUDGET VARIANCE POS (NEG)	YTD ACTUAL % OF AMENDED BUDGET
OPERATING REVENUES							
CHARGES FOR EMPLOYEE BENEFITS	$ 104,371	$ 104,371	$ 134	$ 676	$ -	$ (103,695)	0%
	104,371	104,371	134	676	-	(103,695)	0%
OPERATING EXPENSES							
EMPLOYEE BENEFIT ACCRUALS	105,271	105,271	-	-	-	105,271	0%
	105,271	105,271	-	-	-	105,271	0%
OPERATING INCOME (LOSS)	(900)	(900)	134	676	-	1,576	0%
NON-OPERATING REVENUES							
INTEREST REVENUES	900	900	-	-	-	(900)	0%
NON-OPERATING INCOME (LOSS)	900	900	-	-	-	(900)	
Change in Net Position	$ -	$ -	$ 134	$ 676	$ -	$ 676	0%

NOTE: Balance of Liability Account

NET ACCUMULATED LIABILITY - BEGINNING OF FY	$ 316,031
ACCRUED FUTURE LIABILITY ADDED FY2014	105,271
NET ACCUMULATED LIABILITY - ENDING OF FY	$ 421,302

**Calculations & Accruals made at year-end.

Activity Code Summary
As of
November 30, 2013

Activity Number	Activity Name	Adopted Fiscal Year Budget	Changes to Fiscal Year Budget	Modified Fiscal Year Budget	YTD Expenses	YTD Reimbursements or Revenue	Remaining Budget
401	Activity-Neighborhood Watch	500.00	0.00	500.00	0.00	0.00	500.00
700	Events-Misc. City	4,750.00	500.00 [2]	5,250.00	1,082.09	0.00	4,167.91
702	Events-Meet the Candidates (YCC Sponsor)	500.00	0.00	500.00	160.60	0.00	339.40
703	Events-Halloween Event	750.00	0.00	750.00	470.82	0.00	279.18
704	Events-Emergency Fair	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
733	Events-CWHPRSA Hosting/Sponsor Contract	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00
718	Events-CWHPRC Adult Tennis Classic Sponsorship	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00
719	Events-CWHPRC Movie in the Park Sponsorship	3,000.00	0.00	3,000.00	3,000.00	0.00	0.00
721	Events-CWHPRC Turkey Day Run Sponsorship	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00
710	Events-Youth City Council	5,000.00	0.00	5,000.00	607.56	0.00	4,392.44
713	Events-Bark in the Park/Pooch Plunge	4,000.00	0.00	4,000.00	8.97	0.00	3,991.03
716	Events-Easter Egg Hunt	5,500.00	0.00	5,500.00	0.00	0.00	5,500.00
724	Events-Butlerville Days and Float	52,000.00	0.00	52,000.00	60,191.63	-22,864.77 Rb	14,673.14
724	Events-Butlerville Days Taxable Sales	0.00	0.00	0.00	0.00	-708.72 RV	NA
725	Events-History Committee	2,500.00	0.00	2,500.00	975.74	0.00	1,524.26
734	Events-History Markers along Big Cottonwood Trail	8,000.00	6,000.00 [1]	14,000.00	11,475.00	0.00	2,525.00
726	Events-Biking Committee	500.00	-500.00 [2]	0.00	0.00	0.00	0.00
727	Events-Arts Council Play	10,000.00	5,965.68	15,965.68	15,965.68	0.00 Rb	0.00
732	Events-Arts Council Play-carryover from FY2013	0.00	11,957.00 [1]	11,957.00	0.00	0.00	11,957.00
727	Events-Arts Council Play Reimbursements/Ticket Sales	0.00	6,579.03 [3]	6,579.03	0.00	-13,659.48 Rv	6,579.03
727	Events-Arts Council Play Taxable Sales	0.00	2,429.48 [3]	2,429.48	2,429.48	-2,429.48 RV	0.00
732	Events-Arts Council Non Play Activities	0.00	9,734.77 [3]	9,734.77	2,524.22	800.00 Rv	6,410.55
213	Events-Sorenson Literary grant (carryover)	0.00	0.00	0.00	0.00	0.00 RV	0.00
204	Grants-2012-13 ZAP Grant-Arts Council	0.00	6,245.00 [1]	6,245.00	6,245.00	0.00 RV	0.00
728	Events-Night Out Against Crime	0.00	0.00	0.00	0.00	0.00	0.00
729	Events-City Awards and Recognition	0.00	0.00	0.00	0.00	0.00	0.00
730	Events-Volunteer Recognition	4,000.00	0.00	4,000.00	1,000.00	0.00	3,000.00
731	Events-City Banner Program	5,000.00	0.00	5,000.00	211.19	0.00	4,788.81
735	Activity-Golden Hills Park Site/Development Plan	0.00	0.00	0.00	0.00	0.00	0.00
	Total	127,500.00	48,910.96	176,410.96	122,847.98	-38,862.45	75,627.75

[1] Budget Amendment-FY2013 carryover
[2] Budget Amendment-Other
[3] Budget Amendment-FY2014 budget earned revenue

Capital Projects
See report on Capital Projects fund 45